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THIS MESSAGE HAS 16 PAGES INCLUDING THIS SHEETTO: Commissioner of PatentsFAX NO.: 571-273-8300FROM: Kin-Wah TongDATE: December 27, 2007MATTER: Serial No. 10/726,002 Filed: December 1, 2003DOCKET NO.: YOR920030522US1APPLICANT: Zhen Liu

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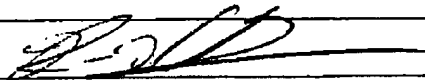
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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/726,002
	Filing Date	December 01, 2003
	First Named Inventor	Zhen Liu
	Group Art Unit	2141
	Examiner Name	Gillis Brian J.
Total Number of Pages in This Submission	Attorney Docket Number	YOR920030522US1

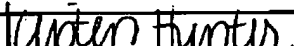
ENCLOSURES (check all that apply)		
<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment / Response <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Response to Missing Parts/ Incomplete Application <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Replacement Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address, Authorization to Act in a Representative Capacity <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____	<input type="checkbox"/> After Allowance Communication to Group <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to Group (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Certificate of Facsimile Transmission
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm or Individual name	Kin-Wah Tong, Esq. Reg. No.: 39,400		
Signature			
Date	December 27, 2007		

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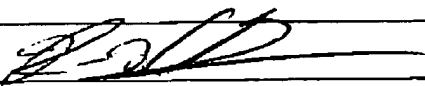
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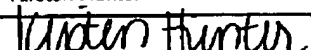
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Firm or Individual name	Kin-Wah Tong, Esq. Reg. No.: 39,400
Signature	
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IN THE UNITED STATES
PATENT AND TRADEMARK OFFICE

PATENT APPLICATION

Applicant: Liu et al.

Filed: December 1, 2003

Case: YOR920030522US1

Group Art Unit: 2141

Serial No.: 10/726,002

Examiner: Gillis, Brian J.

Confirmation No.: 5240

Title: **METHOD AND APPARATUS FOR VIRTUALIZING NETWORK RESOURCES**

COMMISSIONER FOR PATENTS

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P.O. Box 1450

Alexandria, VA 22313-1450

S I R:

RESPONSE UNDER 37 C.F.R. § 1.111

This Response addresses the Office Action dated September 27, 2007 (Paper No. 09192007). Although the Applicants believe that no fee is due in connection with this response, the Commissioner is hereby authorized to charge Counsel's Deposit Account No. 20-0782/IBMY/920030522 for any fees, including extension of time or excess claim fees, required to make this response timely and acceptable to the Office.